

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>SHELBY</div> <div>CITY OF _____ SHELBY _____, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208300900000</div> <div>City of Shelby</div> <div>419 East Street</div> <div>Shelby, IA 51570</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		262,516		262,516	241,954
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		262,516		262,516	241,954
Delinquent property taxes		0		0	
TIF revenues		450,588		450,588	421,000
Other city taxes		63,272	0	63,272	55,575
Licenses and permits		2,697	0	2,697	5,228
Use of money and property		2,406	308	2,714	4,162
Intergovernmental		124,869	0	124,869	97,226
Charges for fees and service		76,803	897,706	974,509	913,281
Special assessments		8,306	0	8,306	2,050
Miscellaneous		40,317	2,400	42,717	2,594
Other financing sources		1,800,269	0	1,800,269	525,000
Total revenues and other sources		2,832,043	900,414	3,732,457	2,268,070
Expenditures and Other Financing Uses					
Public safety		93,178	0	93,178	84,017
Public works		278,139	0	278,139	230,663
Health and social services		0	0	0	0
Culture and recreation		54,731	0	54,731	46,143
Community and economic development		1,795	0	1,795	10,352
General government		126,528	0	126,528	141,031
Debt service		10,329	0	10,329	10,000
Capital projects		1,202,113	0	1,202,113	1,509,425
Total governmental activities expenditures		1,766,813	0	1,766,813	2,031,631
Business type activities		0	591,831	591,831	556,135
Total ALL expenditures		1,766,813	591,831	2,358,644	2,587,766
Other financing uses, including transfers out		881,922	336,510	1,218,432	1,273,311
Total ALL expenditures/And other financing uses		2,648,735	928,341	3,577,076	3,861,077
Excess revenues and other sources over (Under) Expenditures/And other financing uses		183,308	-27,927	155,381	-1,593,007
Beginning fund balance July 1, 2014		804,171	878,487	1,682,658	1,671,332
Ending fund balance June 30, 2015		987,479	850,560	1,838,039	78,325
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 0	Other long-term debt		\$ 0
Revenue debt		\$ 299,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,650,820
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF SHELBY						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	262,516						262,516			262,516	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	262,516	0		0	0		262,516		T01	262,516	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	262,516	0		0	0		262,516			262,516	6				
7	<b>TIF revenues</b>			450,588				450,588		T01	450,588	7				
8	<b>Other city taxes</b>							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0								
13	Hotel/motel tax	4,453						4,453		T19	4,453	13				
14	Other local option taxes		58,819					58,819		T09	58,819	14				
15	<b>TOTAL OTHER CITY TAXES</b>	4,453	58,819	0	0	0	0	63,272	0		63,272	15				
16	<b>Section B - LICENSES AND PERMITS</b>	2,697						2,697		T29	2,697	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	571	56			4		631	308	U20	939	18				
19	Rents and royalties	1,775						1,775		U40	1,775	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	2,346	56	0	0	4	0	2,406	308		2,714	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development					34,417		34,417		B50	34,417	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	34,417	0	34,417	0		34,417	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHELBY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		66,653					66,653		C46	66,653	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	6,799						6,799		C89	6,799	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	6,799	66,653	0	0	0	0	73,452	0		73,452	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions	17,000						17,000		D89	17,000	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	17,000	0	0	0	0	0	17,000	0		17,000	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	23,799	66,653	0	0	34,417	0	124,869	0		124,869	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	168,336	A91	168,336	73				
74	Sewer							0	59,412	A8Ø	59,412	74				
75	Electric							0	667,714	A92	667,714	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	37,211						37,211		A81	37,211	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHELBY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV	2,977						2,977		T15	2,977	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	3,697						3,697		A89	3,697	92				
93	Ambulance charges	22,302						22,302		A89	22,302	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	10,616						10,616	2,244		12,860	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	76,803	0	0	0	0	0	76,803	897,706		974,509	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	8,306						8,306		U01	8,306	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	36,662						36,662		U99	36,662	108				
109	Deposits and sales/fuel tax refunds	1,655						1,655	2,400	U99	4,055	109				
110	Sale of property and merchandise	2,000						2,000		U11	2,000	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	40,317	0	0	0	0	0	40,317	2,400		42,717	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SHELBY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	421,237	125,528	450,588	0	34,421	0	1,031,774	900,414		1,932,188	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					581,837		581,837		NR	581,837	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	216,691	4,466			450,000		671,157			671,157	127
128	<i>Internal TIF loans and transfers in</i>		52,275		10,500	484,500		547,275			547,275	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	216,691	56,741	0	10,500	1,516,337	0	1,800,269	0		1,800,269	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	637,928	182,269	450,588	10,500	1,550,758	0	2,832,043	900,414		3,732,457	132
133												133
134	<b>Beginning fund balance July 1, 2014</b>	479,300	436,863	68,234	-20,390	-159,836		804,171	878,487		1,682,658	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	1,117,228	619,132	518,822	-9,890	1,390,922	0	3,636,214	1,778,901		5,415,115	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF SHELBY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	33,112						33,112		E62	33,112	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	44,867						44,867		E24	44,867	13
14	Purchase of land and equipment	12,615						12,615		G24	12,615	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	650						650		E66	650	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,934						1,934		E32	1,934	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	93,178	0	0	0	0	0	93,178			93,178	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHELBY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	229,792						229,792		E44	229,792	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	647						647		E44	647	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	47,700						47,700		E81	47,700	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	278,139	0	0	0	0	0	278,139			278,139	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SHELBY							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHELBY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation							0		E52	0	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	47,265						47,265		E61	47,265	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	4,997						4,997		E61	4,997	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	2,469						2,469		E61	2,469	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	54,731	0	0	0	0	0	54,731			54,731	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,354						1,354		E89	1,354	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	441						441		E89	441	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,795	0	0	0	0	0	1,795			1,795	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF SHELBY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	3,238						3,238		E29	3,238	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	106,807						106,807		E23	106,807	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	970						970		E89	970	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,550						2,550		E25	2,550	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	8,515						8,515		E31	8,515	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation		4,448					4,448		E89	4,448	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	122,080	4,448	0	0	0	0	126,528			126,528	176
177	<b>Section G — DEBT SERVICE</b>				10,329			10,329			10,329	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	10,329	0	0	10,329			10,329	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189				18,076		1,184,037		1,202,113			1,202,113	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	18,076	0	1,184,037	0	1,202,113			1,202,113	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	18,076	0	1,184,037	0	1,202,113			1,202,113	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	549,923	4,448	18,076	10,329	1,184,037	0	1,766,813			1,766,813	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SHELBY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								91,106	E91	91,106	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								27,296	E80	27,296	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								473,429	E92	473,429	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHELBY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES	591,831										251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	549,923	4,448	18,076	10,329	1,184,037	0	1,766,813	591,831		2,358,644	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	4,506	330,141					334,647	336,510	NE	671,157	255
256	Internal TIF loans/repayments and transfers out		52,275			495,000		547,275			547,275	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	4,506	382,416	0	0	495,000	0	881,922	336,510		1,218,432	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	554,429	386,864	18,076	10,329	1,679,037	0	2,648,735	928,341		3,577,076	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	300,000	100,000					400,000			400,000	264
265	Committed			500,746				500,746			500,746	265
266	Assigned		32,268					32,268			32,268	266
267	Unassigned	262,799	100,000		-20,219	-288,115		54,465			54,465	267
268	Total Governmental	562,799	232,268	500,746	-20,219	-288,115	0	987,479			987,479	268
269	Proprietary								850,560		850,560	269
270	Total ending fund balance June 30, 2015	562,799	232,268	500,746	-20,219	-288,115	0	987,479	850,560		1,838,039	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,117,228	619,132	518,822	-9,890	1,390,922	0	3,636,214	1,778,901		5,415,115	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SHELBY

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

187,079

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose

Debt outstanding JULY 1, 2014 (a)

Debt during the fiscal year

Debt Outstanding JUNE 30, 2015

Interest paid this year

Issued (b)

Retired (c)

General obligation (d)

TIF revenue (e)

Revenue (f)

Other (g)

(h)

1. Water utility

19U \$ 339,240

29U \$ 40,240

49U \$ 299,000

49U \$

191 \$

2. Sewer utility

19U

29U

39U

49U

49U

49U

189

3. Electric utility

19U

29U

39U

49U

49U

49U

192

4. Gas utility

19U

29U

39U

49U

49U

49U

193

5. Transit-bus

19U

29U

39U

49U

49U

49U

194

6. Industrial Revenue

19T

24T

34T

44T

44T

189

7. Mortgage revenue

19T

24T

34T

44T

44T

189

8. TIF revenue

19U

29U

39U

49U

49U

49U

189

9. Other-Specify

19U

29U

39U

49U

49U

49U

189

10.

19U

29U

39U

49U

49U

49U

189

11.

19U

29U

39U

49U

49U

49U

189

12.

19U

29U

39U

49U

49U

49U

189

13.

19U

29U

39U

49U

49U

49U

189

14.

19U

29U

39U

49U

49U

49U

189

Total long-term debt

339,240

0

40,240

0

0

299,000

0

0

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Amount - Omit cents

\$ 73,016,398 x .05 = \$ 3,650,820

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01 \$

W31 \$

W61 1,838,039

1,838,039

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)